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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

MOTORS LIQUIDATION COMPANY, et al.
fka GENERAL MOTORS CORPORATION,
Debtors.

Case No. 1:09-bk-50026-REG

Chapter 11
(Jointly Administered)

**NOTICE OF PERFECTED LIENS AND LIMITED OBJECTION TO THE MOTION OF
DEBTORS FOR ENTRY OF AN ORDER PURSUANT TO 11 U.S.C. §§ 105 AND
363(A) ESTABLISHING PROCEDURES FOR THE DISPOSITION OF *DE MINIMIS*
ASSETS, AND (B) AUTHORIZING THE DEBTORS TO (i) PAY RELATED FEES, AND
(ii) ASSUME, ASSUME AND ASSIGN, OR REJECT RELATED EXECUTORY
CONTRACTS OR UNEXPIRED LEASES**

Maricopa County, by and through its undersigned counsel, hereby provides
notice that it claims perfected statutory liens in accordance with A.R.S. § 42-17153
(2008) and of its Limited Objection to the Motion of Debtors for Entry of an Order
Pursuant to 11 U.S.C. §§ 105 and 363(A) Establishing Procedures for the Disposition of
De Minimis Assets, and (B) Authorizing the Debtors to (i) Pay Related Fees, and (ii)
Assume, Assume and Assign, or Reject Related Executory Contracts or Unexpired
Leases [Docket No. 3478].

Real Property Parcels

Maricopa County filed with the Court a Proof of Claim, Claim #55, dated August
6, 2009 in an unliquidated amount for unpaid pre-petition real property taxes for the

2009 tax year, plus the accrual of interest at the statutory rate of 16% per annum. See, 11 U.S.C. § 511 and A.R.S. § 42-18053.

The real property located in Maricopa County, identified by the real property parcel numbers listed below, are encumbered with fully perfected tax liens in amounts to be determined this August, plus interest to accrue if not timely paid. The tax liens attached on January 1, 2009. See, A.R.S. § 42-17153. The liens represent the 2009 tax liabilities on the real estate.

Parcels:

304-32-001A	304-33-005B	304-33-006D
304-33-012D	304-33-014D	304-33-008E
304-33-008F	304-34-010E	304-33-011A
304-32-008D	304-34-010D	304-35-030C
304-34-003T	304-34-003S	304-34-003U
304-34-003U	304-34-005C	304-34-014A
304-35-001D	304-35-003G	

Personal Property Parcels

Maricopa County filed with the Court a Proof of Claim, Claim #55, dated August 6, 2009 in the amount of \$524.23 for unpaid pre-petition personal property taxes representing the 1988, 2008 and 2009 tax years, plus the accrual of interest at the statutory rate of 16% per annum, if not timely paid. See, 11 U.S.C. § 511 and A.R.S. § 42-18053. The 2009 tax liens attached on January 1, 2009 and the amounts due will be known around September 1, 2009.

The personal property located in Maricopa County, identified by the personal property parcel numbers listed below, are encumbered with fully perfected tax liens in

amounts to be determined this August, plus interest to accrue if not timely paid. The liens represent the 2009 tax liabilities on the personal property.

Parcels:

Situs Address:

949-56-971	13303 S. Ellsworth Rd., Mesa, AZ 85208
949-55-697	421 W. Alameda Dr., Tempe, AZ 85281
903-17-855	9630 N. 25 th Ave., Ste. 214, Phoenix, AZ 85021
915-68-241	6000 W. Olive Ave., Glendale, AZ 85302
919-50-329	6000 W. Olive Ave., Glendale, AZ 85302
940-01-688	13303 S. Ellsworth Rd., Mesa, AZ 85208
946-28-764	11201 N. Tatum Blvd., Ste. 215, Phoenix, AZ 85028
946-93-726	
947-43-873	
990-60-734	

The personal property located at 38215 N. 24th Ave., Phoenix, AZ 85086, located in Maricopa County, identified by parcel number 947-28-302, is encumbered with a fully perfected tax lien in the amount of \$2.22, plus interest from the Petition Date accruing at the statutory of 16% per annum. The lien represents the 2008 and 2009 tax liabilities on the personal property. The amount due for 2009 will be known around September 1, 2009.

The personal property located at 9630 N. 25th Ave., Ste. 214, Phoenix, AZ 85021, located in Maricopa County, identified by parcel number 913-87-166, is encumbered with a fully perfected tax lien in the amount of \$525.32, plus interest from the Petition Date accruing at the statutory of 16% per annum. The lien represents the 1988 tax liability on the personal property.

1 **LIEN ANALYSIS**

2 Arizona law grants Maricopa County a valid lien that is "prior and superior to all
3 other liens and encumbrances on the property." A.R.S. § 42-17153 (2008).

4 Arizona law further provides that "It is unlawful for the owner,...to knowingly sell
5 or transfer personal property or remove it from its location until the taxes on the property
6 are paid." See, A.R.S. § 42-19107(A) (2008).

7 Maricopa County objects to the sale of the property if the tax liabilities associated
8 with such property are not fully paid at closing from the proceeds of the sale in
9 accordance with A.R.S. § 42-17153 (2008). The county is entitled to have its tax liens
10 on the property paid "from the sale of which the funds***were derived and, to the extent
11 necessary to discharge the debt secured by the lien, the proceeds of the sale of the
12 property were withdrawn from or taken out of the assets of the estate." *Brans v. City of*
13 *Dallas, Texas*, 217 F.2d 640 (5th Cir.1954). In *Ingram v. Coos County, Or.*, the Court
14 held that "It follows therefore that appellee's claim for taxes out of the proceeds of the
15 bankrupt's property sold to satisfy the tax lien, is entitled to priority over all other claims
16 'except the payment of the actual and necessary costs of the sale of the personal
17 property upon which said taxes were assessed'." *Ingram v. Coos County, Or.*, 71 F.2d
18 889 (9th Cir. 1934).

19 Accordingly, Maricopa County contends that before any transfer of Debtors' real
20 and/or personal property located in Maricopa County, all taxes associated with each of
21 the above parcels of personal property must be paid in full from the proceeds of the
22 sales.

23 DATED this 12 day of August, 2009.

24 Aiken Schenk Hawkins & Ricciardi P.C.

25 BY: /s/ Barbara Lee Caldwell

BARBARA LEE CALDWELL
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